



SCHEDULE OF DEDUCTION FROM ASSESSED VALUATION UTILITY DISTRIBUTABLE PROPERTY INVESTMENT DEDUCTION

State Form 52511 (1-06)

Prescribed by the Department of Local Government Finance

20 — PAY 20 —

FORM UD - ID

PRIVACY NOTICE

The records in this series are confidential according to IC 6-1.1-35-9.

- INSTRUCTIONS:**
1. This form is for assessments March 1, 2006 and after, but prior to March 2, 2009.
 2. This form is to be filed with township assessor of the township in which the distributable property is located.
 3. This form must be filed not later than thirty (30) days after mailing date of notice of assessment (Form 11A) showing the new or increased assessment.
 4. A copy of Form 11A must be attached to this application.
 5. A separate form must be filed the first assessment year for each deduction requested.
 6. This deduction may not be used in conjunction with any abatement or in an allocation area as defined in IC 6-1.1-21.2-3 (TIF district).
 7. The total amount of an investment deduction cannot exceed two million dollars (\$2,000,000) in any one county.
 8. To obtain a deduction, the taxpayer must show how the investment will increase assessed value and create jobs or retain employees in the taxing jurisdictions pursuant to the definitions in 50 IAC 22.
 9. This deduction is subject to 50 IAC 22 and IC 6-1.1-12.4.
 10. An investment deduction is not authorized for any of the following types of facilities:
 - a. Private or commercial golf course
 - b. Country club
 - c. Massage parlor
 - d. Tennis court
 - e. Skating facility, including roller or ice skating or skateboarding
 - f. Racquet sport facility including handball or racquet ball courts
 - g. Hot tub facility
 - h. Suntan facility
 - i. Racetrack
 - j. Package liquor store [IC 6-1.1-12.1-3(e)(12)]
 - k. Any facility, the primary purpose of which is:
 1. retail food and beverage service
 2. automobile sales or service
 3. other retailunless the facility is located in an economic development target area established under IC 6-1.1-12.1-7.
 - l. Residential, unless the facility is:
 1. a multifamily facility that contains at least 20% of the units available for low and moderate income individuals;
 2. located in an economic development target area established under IC 6-1.1-12.1-7; or
 3. designated as a residentially distressed area under IC 6-1.1-12.1-2(c)(1 & 2)

SECTION 1

PROPERTY INFORMATION

Address of property (number and street, city, state, and ZIP code)

County	Township	DLGF taxing district number
Name of owner		Name of contact person
Mailing address of owner (number and street, city, state, and Zip code)		
Telephone number ()	Fax number ()	E-mail address (optional)

SECTION 2

REQUEST FOR DEDUCTION AND DESCRIPTION OF BENEFIT TO TAXING JURISDICTION

Describe the utility distributable property investment:

Is this property within an Economic Revitalization District (ERA)? ☐ Yes ☐ No

Is this property within a Tax Increment Financing (TIF) District as defined in IC 6-1.1-21.2-3? ☐ Yes ☐ No

Total cost of the utility distributable property investment as shown on Schedule A-1 or the UD-45 Annual Report or on Form 1 in the "Adjusted Cost" column of Schedule A of the UD-45 Annual Report or DLGF form 1 Tax Return Fixed Personal Property of Public Utilities:

I hereby certify that the above named taxpayer is liable for property taxes on the above described utility distributable property on the indicated assessment date and that the representations on this application are true and correct. I further certify that the utility distributable property investment identified above is eligible for the investment deduction as outlined in 50 IAC 22 and IC 6-1.1-12.4.

Signature of owner or representative (attach POA if representative)	Title of owner or representative	
Printed name of signatory	Telephone number of preparer ()	Date signed (month, day, year)

SECTION 3

	DEDUCTION REQUESTED	PERCENT	DEDUCTION APPROVED (for use by county officials)	DEDUCTION DENIED (for use by county officials)
01 YEAR 1 3-1-20 ____	\$	75%	\$	\$
02 YEAR 2 3-1-20 ____	\$	50%	\$	\$
03 YEAR 3 3-1-20 ____	\$	25%	\$	\$
Date deduction approved (month, day, year)		Signature of township assessor		